

**Trends in School Corporation Expenditures**  
**Biannual Financial Report Data July 2011 - June 2012**  
**Valparaiso Community Schools (6560)**

<b>Student Instructional Category</b>	<b>Account</b>	<b>FY09</b>	<b>FY10</b>	<b>FY11</b>	<b>FY12</b>	<b>Increase from FY09</b>	<b>Increase from Previous Year</b>	<b>FY12 % Total Expenditures</b>
<b><i>Student Academic Achievement</i></b>	Regular Programs	\$24,080,861	\$25,824,925	\$25,619,250	\$25,272,920	5.0%	-1.4%	40.74%
	Payments to Other Governmental Units Within State	\$2,517,840	\$2,206,102	\$3,179,675	\$3,012,613	19.7%	-5.3%	4.86%
	Textbooks for Rent or Resale	\$507,023	\$424,596	\$228,562	\$803,367	58.4%	251.5%	1.30%
	Vocational Education	\$978,832	\$792,695	\$851,278	\$667,311	-31.8%	-21.6%	1.08%
	Library/Media Services	\$372,691	\$407,541	\$363,149	\$354,126	-5.0%	-2.5%	.57%
	Summer School Programs	\$274,617	\$261,267	\$254,179	\$257,098	-6.4%	1.1%	.41%
	Gifted And Talented	\$230,086	\$409,233	\$340,135	\$253,630	10.2%	-25.4%	.41%
	Instruction, Related Technology	\$0	\$0	\$0	\$106,970	N/A	N/A	.17%
	Remediation Testing	\$96,116	\$168,089	\$126,061	\$100,755	4.8%	-20.1%	.16%
	Other Special Programs	\$115,396	\$59,283	\$37,841	\$70,655	-38.8%	86.7%	.11%
	Improvement of Instruction	\$10,996	\$14,243	\$30,527	\$34,156	210.6%	11.9%	.06%
	Other Support Service, Instructional Staff	\$13,816	\$19,452	\$38,403	\$33,944	145.7%	-11.6%	.05%
	Adult/Continuing Education Programs	\$7,042	\$2,155	\$0	\$33,818	380.2%	N/A	.05%
	Physical Impairment	\$11,759	\$16,525	\$3,976	\$7,410	-37.0%	86.4%	.01%
	Culturally Different	\$6,891	\$0	\$0	\$0	-100.0%	N/A	.0%
	Other Regular Programs	\$12,444	\$3,328	\$0	\$0	-100.0%	N/A	.0%
	<b>Total</b>	<b>\$29,236,407</b>	<b>\$30,609,432</b>	<b>\$31,073,036</b>	<b>\$31,008,773</b>	<b>6.1%</b>	<b>-2.2%</b>	<b>49.99%</b>
<b><i>Student Instructional Support</i></b>	Office of The Principal	\$2,836,289	\$2,787,387	\$2,861,192	\$2,767,245	-2.4%	-3.3%	4.46%
	Guidance Services	\$504,426	\$583,233	\$579,816	\$612,778	21.5%	5.7%	.99%
	Health Services	\$385,902	\$392,885	\$429,017	\$418,081	8.3%	-2.5%	.67%
	Attendance and Social Work Services	\$179,641	\$205,205	\$165,014	\$147,086	-18.1%	-10.9%	.24%
	<b>Total</b>	<b>\$3,906,257</b>	<b>\$3,968,710</b>	<b>\$4,035,039</b>	<b>\$3,945,190</b>	<b>1.0%</b>	<b>-2.2%</b>	<b>6.36%</b>
<b><i>Overhead and Operational</i></b>	Operation and Maintenance of Plant Services	\$6,425,046	\$6,799,771	\$5,730,616	\$5,344,549	-16.8%	-6.7%	8.62%
	Student Transportation	\$2,876,890	\$3,037,405	\$3,042,154	\$2,852,870	-.8%	-6.2%	4.60%
	Other Food Services	\$182,437	\$1,521,851	\$1,537,823	\$1,565,456	> 500%	1.8%	2.52%
	Executive Administration	\$1,149,174	\$1,073,644	\$1,245,232	\$1,191,834	3.7%	-4.3%	1.92%
	Food Services Operations	\$2,310,336	\$1,071,670	\$1,076,846	\$1,129,565	-51.1%	4.9%	1.82%
	Personnel Services	\$910,970	\$1,171,539	\$2,317,871	\$759,214	-16.7%	-67.2%	1.22%
	Other Technology Services	\$862,092	\$799,580	\$925,351	\$658,582	-23.6%	-28.8%	1.06%
	Administrative Technology Services	\$0	\$0	\$0	\$155,460	N/A	N/A	.25%
	Fiscal Services	\$107,464	\$104,583	\$111,824	\$146,621	36.4%	31.1%	.24%
	Purchasing, Warehousing, and Distribution Services	\$123,820	\$72,754	\$59,466	\$51,577	-58.3%	-13.3%	.08%
	Board of Education	\$92,880	\$99,099	\$97,918	\$42,621	-54.1%	-56.5%	.07%

**Trends in School Corporation Expenditures**  
**Biannual Financial Report Data July 2011 - June 2012**  
**Valparaiso Community Schools (6560)**

<b>Student Instructional Category</b>	<b>Account</b>	<b>FY09</b>	<b>FY10</b>	<b>FY11</b>	<b>FY12</b>	<b>Increase from FY09</b>	<b>Increase from Previous Year</b>	<b>FY12 % Total Expenditures</b>
	Other Fiscal Services	\$35,123	\$2,979	\$12,877	\$22,473	-36.0%	74.5%	.04%
	Public Information Services	\$13,563	\$5,496	\$9,518	\$3,660	-73.0%	-61.5%	.01%
	Other Assessments	\$5,582	\$12,998	\$6,500	\$3,287	-41.1%	-49.4%	.01%
	Other Support Services, Central	\$160,042	\$0	\$0	\$0	-100.0%	N/A	.0%
	<b>Total</b>	<b>\$15,255,416</b>	<b>\$15,773,370</b>	<b>\$16,173,995</b>	<b>\$13,927,768</b>	<b>-8.7%</b>	<b>-13.9%</b>	<b>22.45%</b>
<b><i>Nonoperational</i></b>	Debt Services	\$14,349,679	\$12,991,639	\$10,383,351	\$7,780,606	-45.8%	-25.1%	12.54%
	Facilities Acquisition and Construction	\$3,755,896	\$2,103,520	\$3,132,628	\$3,195,413	-14.9%	2.0%	5.15%
	Building Acquisition, Construction and Improvements	\$1,182,146	\$956,040	\$1,236,645	\$689,987	-41.6%	-44.2%	1.11%
	Building Acquisition, Construction and Improvement	\$445,868	\$15,000	\$49,573	\$650,385	45.9%	> 500%	1.05%
	Athletic Coaches	\$677,935	\$727,278	\$767,264	\$643,599	-5.1%	-16.1%	1.04%
	Community Recreation	\$320,798	\$62,976	\$78,779	\$182,472	-43.1%	131.6%	.29%
	Community Service Operations	\$93,791	\$94,593	\$13,572	\$8,157	-91.3%	-39.9%	.01%
	Other Community Services	\$0	\$0	\$0	\$2,374	N/A	N/A	.0%
	Other Debt Services Obligations	\$7,799	\$6,187	\$0	\$0	-100.0%	N/A	.0%
	<b>Total</b>	<b>\$20,833,912</b>	<b>\$16,957,232</b>	<b>\$15,661,813</b>	<b>\$13,152,995</b>	<b>-36.9%</b>	<b>-16.0%</b>	<b>21.20%</b>
	<b>Grand Total</b>	<b>\$69,231,993</b>	<b>\$67,308,744</b>	<b>\$66,943,884</b>	<b>\$62,034,726</b>	<b>-10.4%</b>	<b>-7.3%</b>	<b>100.0%</b>